

WHAT WILL PATIENTS PAY

HEALTH-RELATED SERVICES AND PRODUCTS THAT WILL BE TAXED UNDER THE UPCOMING GOODS AND SERVICES TAX (GST) FROM THE CONSUMER'S POINT OF VIEW.



Medicines (prescription and over-the-counter)

BEFORE GST	No tax		
AFTER GST	ZERO-RATED A total of 4,215 medicines based on the latest National Essential Medicines List. List available at gst.customs.gov.my .	EXEMPT All medicines that are not zero-rated, which are obtained at private hospitals and clinics as part of a doctor's prescription .	STANDARD-RATED (6%) All medicines that are not zero-rated, which are obtained without a doctor's prescription.



Medical devices

BEFORE GST	No tax	
AFTER GST	ZERO-RATED Certain medical devices on a list being finalised by the Royal Malaysian Customs Department as of press time.	STANDARD-RATED (6%) All other medical devices not on the GST-exempt list.



Doctors' fees

BEFORE GST	No tax	
AFTER GST	EXEMPT <input type="checkbox"/> If doctor owns or is employed by a private healthcare facility registered under the Private Healthcare Facilities and Services Act 1998 (eg a private hospital or private clinic). <input type="checkbox"/> If the doctor is part of a company or partnership providing specialist services (to private hospitals, for example) that earns less than RM500,000 a year .	STANDARD-RATED (6%) If doctor provides specialist services at a private healthcare facility registered under the Private Healthcare Facilities and Services Act 1998, but is not employed by nor owns the facility and is part of a company or partnership providing specialist services (to hospitals, for example) that earns more than RM500,000 a year .



Hospitals and clinics

BEFORE GST	Service tax (6%): Food and accommodation in private healthcare facilities	
AFTER GST	OUT OF SCOPE All public healthcare facilities.	EXEMPT The following services and products provided by private healthcare facilities registered under the Private Healthcare Facilities and Services Act 1998: <input type="checkbox"/> Medical, dental, nursing, midwifery, allied health, pharmacy and ambulance services provided by a healthcare professional employed by the facility. <input type="checkbox"/> Food and accommodation for patient. <input type="checkbox"/> Screening, diagnosis and/or treatment of patient. <input type="checkbox"/> Prevention or health promotion activities. <input type="checkbox"/> Services provided by any healthcare para-professional. <input type="checkbox"/> Mortuary services. <input type="checkbox"/> Medical reports for the purpose of providing certificate of fitness or occupational health services.
		STANDARD-RATED (6%) The following services and products provided by private healthcare facilities registered under the Private Healthcare Facilities and Services Act 1998: <input type="checkbox"/> Registration, administration and admission fees. <input type="checkbox"/> Food and accommodation for anyone other than patients. For example, domestic helpers or relatives accompanying patient overnight. <input type="checkbox"/> Medical aids that are not prescribed by the doctor (eg wheelchair, hearing aids, artificial limbs, crutches, etc) <input type="checkbox"/> Parking. <input type="checkbox"/> Laundry. <input type="checkbox"/> Talks, seminars and training courses that have a fee. <input type="checkbox"/> Traditional and complementary medicine (TCM) services.

GST terms

Zero-rated: 0% tax is charged

Exempt: Any tax is absorbed by the business; the consumer is not charged GST

Standard-rated: The consumer pays 6% GST

Out of scope: Not subjected to GST; applies only to government services

Source: Royal Malaysian Customs Department

